

Exhibit B

Gershbein Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

AKORN HOLDING COMPANY LLC, *et al.*,¹

Debtor.

Chapter 7

Case No. 23-10253 (KBO)

(Jointly Administered)

**DECLARATION OF EVAN GERSHBEIN IN SUPPORT OF DEBTORS'
APPLICATION FOR AN ORDER AUTHORIZING THE RETENTION AND
EMPLOYMENT OF KURTZMAN CARSON CONSULTANTS LLC**

I, Evan Gershbein, being duly sworn, state the following under penalty of perjury:

1. I am an Executive Vice President of Corporate Restructuring Services for Kurtzman Carson Consultants LLC (“KCC”), whose offices are located at 222 N. Pacific Coast Highway, 3rd Floor, El Segundo, California 90245. Except as otherwise noted, I have personal knowledge of the matters set forth herein, and if called and sworn as a witness, I could and would testify competently thereto.

2. This declaration (this “Declaration”) is made in support of the *Debtors’ Application for Authorization to Employ and Retain Kurtzman Carson Consultants LLC as Administrative Advisor Agent Effective as of the Petition Date* (the “Application”).²

3. As Administrative Advisor, KCC will perform the Administrative Services specified in the Application and the Services Agreement.

4. KCC is a “disinterested person” as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, in that KCC and its professional personnel:

¹ The Debtors in these chapter 7 cases, along with the last four digits of their federal tax identification numbers, are Akorn Holding Company LLC (9190), Akorn Intermediate Company LLC (6123), and Akorn Operating Company LLC (6184). The Debtors’ headquarters is located at 5605 CenterPoint Court, Gurnee, IL 60031.

² Capitalized terms used herein but not otherwise defined shall have the meanings ascribed to them in the Application.

- (a) are not creditors, equity security holders or insiders of the Debtors;
- (b) are not and were not, within two years before the date of the filing of the chapter 7 cases, directors, officers or employees of the Debtors; and
- (c) do not have an interest materially adverse to the interest of the Debtors' estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with or interest in the, the Debtors.

5. The Debtors have many creditors and, accordingly, KCC may have rendered and may continue to render services to certain of these creditors in matters unrelated to the chapter 7 cases, either as vendors or in cases where KCC serves in a neutral capacity as a bankruptcy claims and noticing agent or class action settlement administrator. KCC has not and will not represent the separate interests of any such creditor in the chapter 7 cases. To the best of my knowledge, neither KCC, nor any of its professional personnel, has any relationship with the Debtors that would impair KCC's ability to serve as Administrative Advisor. KCC has working relationships with certain of the professionals retained by the Debtors and other parties herein, but such relationships, except to the extent that KCC and counsel to the Debtors have communicated concerning the preparations for the chapter 7 cases, are unrelated to the chapter 7 cases. In addition, KCC personnel may have relationships with some of the Debtors' creditors. Such relationships are, however, of a personal or financial nature and are unrelated to the chapter 7 cases. KCC has and will continue to represent clients in matters unrelated to the chapter 7 cases and has and will continue to have relationships in the ordinary course of its business with certain vendors and professionals in connection with matters unrelated to the chapter 7 cases.

6. To the best of my knowledge, and except as disclosed herein and in the Section 156(c) Application, KCC neither holds nor represents any interest materially adverse to the Debtors' estates in connection with any matter on which it would be employed and that it is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code, as would be required by section 327(a) of the Bankruptcy Code. KCC has performed a comprehensive

conflicts check in connection with the Section 156(c) Application and will continue to supplement its disclosure to the Court if any facts or circumstances are discovered that would require disclosure.

7. KCC is currently retained and continues to perform work as the claims and noticing agent in the chapter 11 case pending before this Court, *In re Akorn, Inc., et al.*, Case No. 20-11177. As of the date of this Application, KCC is not owed any amounts by the Debtors.

8. KCC is an indirect subsidiary of Computershare Limited ("Computershare"). Computershare is a financial services and technologies provider for the global securities industry, including providing administrative transfer agent services such as maintaining records of shareholders and share transfers. Within the Computershare corporate structure, KCC operates as a separate, segregated business unit. As such, any relationships that Computershare and its affiliates maintain do not create an interest of KCC that is materially adverse to the Debtors' estates or any class of creditors or security holders. Computershare is the transfer agent for Akorn Holdings Co., LLC.

9. KCC has no contract or relationship with XClaim Inc. or with any other party under which KCC provides or will provide exclusive access to claims data and/or under which KCC will be compensated for claims data that is made available by KCC.

10. KCC has informed the Debtors that, subject to Court approval, it will invoice the Debtors at its standard hourly rates, which are set forth in the Services Agreement.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my information, knowledge and belief.

Dated: April 27, 2023

Respectfully submitted,

/s/ Evan Gershbein

Evan Gershbein

EVP, Corporate Restructuring

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